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CORPORATE SOCIAL RESPONSIBILITY AS A BASIS FOR DEVELOPMENT STRATEGY**A. BAULA**¹¹ Kyiv National University of Technologies and Design

Introduction *Researched* the directions of formation of social responsibility as a prerequisite for good governance in the modern world.

The purpose of research is to study the formation of methodological principles of CSR as a strategic direction of development.

Methods: abstract-logical method - to justify and specify key provisions of the CSR; method of analogies - to determine the competitive advantage of enterprises; graphical method - for visual representation of theoretical and practical study regulations.

Results: This approach allows to present the generation algorithm of corporate social responsibility, reduce time for searching different solutions, which have about the

same efficiency, and enables you to choose the solution most appropriate for the specific conditions in the current economic realities of the market.

Conclusions: A process of forming social responsibility as a prerequisite for the effective development of business at this stage, that is based on the priority of implementation in practice instruments of corporate social responsibility, searching for evolutionary management methods of social responsibility most appropriate for certain industrial and commercial and economic conditions of domestic business.

Keywords: corporate social responsibility, philanthropy, development strategy, the mission of the enterprise, business management, commercial activity.

Problem and its connection with important scientific and practical tasks

Many organizations are constantly looking for help to write a program on corporate social responsibility (CSR) in their daily practice. Thanks to the inclusion of CSR as an integral part of business management, general management strategy is only compounded by another mechanism. Socially responsible business practices in Ukraine comes from many different factors. Some are typical for Ukraine, others more international; some - historical in nature, others - modern.

Analysis of recent publications. Publications, and existing research in the field of CSR related mostly to the business practices known as charity. Philanthropy and donations for social needs is still perceived as the most common form of CSR in Ukraine. At the same time, there is a practice which demonstrates the active involvement of business in CSR activities in the workplace, and related to customers and suppliers. Consequently, CSR becomes part of the social and business life, moving from simple to more advanced forms and concepts.

Unsolved part of the study. In fact, there are two camps of international organizations that define the major trends in CSR: UN and similar organizations act for welfare in the world (continental) levels and a variety of global businesses and civic organizations that protect the interests of the corporate sector.

There are three main sectors involved in the management and support of CSR at national level. This is a public institution, public (non-governmental organizations, research institutions and other) and business circles or companies or business associations.

Legislature of CSR presented the so-called "soft law" and regulation by law. The situation in Ukraine shows that the introduction of legislation related to CSR is a key issue. If the laws do not work in practice (usually called "economic" factors - inadequate funding), the whole process of legislative regulation will not lead to achieving their goals.

An important tool for CSR in business practice is definition of incentives that ensure the implementation of social policies - improving business processes, technologies, business and the general public reputation, increase motivation and productivity of employees, improve economic performance of the company.

The presentation of the main results and discussion. The first step in strategic planning is to develop the mission and strategic goals of the organization.

Defining the mission, the purpose of each organization encourages management to understand how in the long run would look like his company. At this stage, the company must understand its relationship with society, defined its impact on society and its dependence on society. Awareness of the company depending on its stable development of stable and successful development of society is the result of the company to develop its vision and mission. At the first stage of the strategic planning company includes in the definition of their mission elements CSR policy and their responsibility for sustainable development of society.

Often the development of the mission is accompanied by creating a document - Code of ethics, or the Corporate Code, which approves the priority of values and moral standards to be followed by managers and workers.

In the second stage managers analyze their surroundings. You can use PEST analysis model and track which of the political (P), economic (E), social (S) and technology (T) factors have the greatest impact on the company. Among all the factors important to identify those who are in the two spheres intersect: the area of the branch of the company (or business interests) and in the area of high depending on the factors in the external environment.

If the company's high dependence on the level of technology in the industry and the availability of skilled labor, such a company can include in its strategic plan for social training program for professionals in the job market certain qualifications. So are IT (Information Technologies - IT) companies that have programs for the development of computer literacy of students or programs to support higher education institutions that produce IT professionals.

The third phase is estimation of resources (identifying their species and size) that can be directed to social programs. It is also necessary to identify existing competence in the company to address a number of clearly defined issues related to social programs or the ability to attract consultant for such a decision.

The fourth and fifth stages of the company is developing a matrix of SWOT. Obtaining information about the environment and its analysis allows us to determine opportunities that can benefit the company. The company determines which trends in the economy and society in general are her prospects in business. On this basis, developed strategic objectives of CSR, which allow the company to contribute to positive trends in society and use their results. Identified risks also require the development of special measures to overcome them. Because of this, such measures include a list of strategic CSR objectives.

The fifth step is the formulation of the CSR strategy. Made goals are adjusted according to the company's mission.

Sixth stage requires the development of specific measures determining those responsible for their implementation, timing and performance, which will be assess the degree of achievement of strategic objectives. This stage begins the CSR strategy and at the same time - an organizational function of implemented CSR management is realized. It is necessary to allocate resources to structure the tasks and implement into the structure the corresponding element that will be the center of CSR activities. At the seventh stage you can make corrective measures in order to make CSR strategy flexible and reflect the environment of changing.

CSR Company may be exercised by the company special centers of social programs. For this purpose, the structure of the organization need to make changes. CSR activities should be allocated in a separate direction. Obviously, strategical lead to the following activities will be senior management. But CSR performance as a function of the business should be established by appropriate unit. It could be one person or a department.

Conclusions and recommendations for further research concepts. There are many approaches to CSR, which appeared as society has seen new business role and expectations of society on this issue. Different organizations offer different definitions, although they have a common basis: CSR relates to how companies manage business operations to create an overall positive impact on society.

CSR has no absolute standards and may change with each generation, each stage of development or social progress, cultural characteristics, specific historical development of the region / geography / country. Concept of CSR also vary depending on national socio-economic priorities - which themselves are influenced by historical and cultural factors - and the different types of social actors, demanding action on these priorities.

To assess the effectiveness of implementation of CSR strategy it is needed to define indicators, which can monitor and control social activities of the company. Social audit as a formal review process of social policy and its results helping out the arrangements and documentation necessary for further activity towards CSR.

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